Kacha up to one acre of which they had previously been in possession, at the same time all lands so held in excess of one acre were formed into "Wara" numbers and assessed.

(2.) These homesteads attached to the cultivators' buildings having been thus confirmed, to place an assessment on them now under the City Survey Act, would in effect amount to an enhancement of the survey assessment within the period of the thirty years' guarantee.

2. In the event of any cultivator in future being found to be in possession of more than the one acre allowed, the one pie assessment might be imposed instead of as at present cultivation rates. The former would be the higher. Any such land alienated from the holding by a cultivator to whom it has been confirmed should also be subjected to assessment at the same rate.

(Signed) A. D. CAREY,
Assistant Collector.

Extra 2nd Assistant Collector's Office,
Súrat, 15th November 1871.

No. 2423 OF 1871.

Balsar, 21st November 1871.

True copy forwarded to the Revenue Commissioner, with reference to his No. 5810 of the 7th instant.

(Signed) W. RAMSAY,
First Assistant Collector in charge.

No. 6280 OF 1871.

REVENUE DEPARTMENT.

Násik Districts, Camp Tisgaum, 5th December 1871.

Forwarded to Government, with reference to the Under Secretary's Memo. No. 5508, dated 2nd November 1871. The Gaumtulia cess cannot be placed on the one acre plots, allowed

to cultivators rent-free at the time of the survey settlement, but excess land and land alienated by the cultivator out of the one acre allowed may be treated as suggested by Mr. Carey.

L. R. ASHBURNER,
Acting Revenue Commissioner, N. D.

No. 124 OF 1872.

SUPERINTENDENT'S OFFICE,
Camp Godra, 23rd January 1872.

MEMORANDUM.

With reference to the Chief Secretary's endorsement No. 6230 of the 12th ultimo, the Superintendent, Revenue Survey and Assessment, has the honour of observing that the points upon which, it would appear, he is required to report, are—

1*st*.—As to the amount to be levied as ground-rent from parties other than cultivators living in the Balsar Gaumtulia, within Municipal limits; and—

Mr. Carey's paras. 6 and 7 : Mr. Hope's para. 3.

2*nd*.—What rate should be levied from cultivators residing within these limits, who may hereafter be discovered to be holding unassessed "Kacha" land in excess of an acre, the maximum area allowed at the survey settlement to those who have hitherto enjoyed the right.

2. With regard to the rate to be levied from non-agriculturists, the undersigned is very respectfully of opinion that half a pie per square yard, as recommended by Mr. Carey, is ample. This rate is Rs. the acre. It is probable that from $\frac{1}{20}$th to $\frac{1}{10}$th of an acre is about the size of the largest of the plots held by non-agriculturists, so that the tax would be Rs. 0-10-1 in the former and Rs. 1-4-2 in the latter. As the little plots surrounding the huts of fishermen and poor people generally are probably often less than $\frac{1}{40}$th of an acre, the tax leviable would be very small indeed, but quite sufficient to preserve Government rights. It would in fact be little more than a pepper corn rent.

3. With regard to the assessment of any excess of "Kacha" held by cultivators whose rates have been guaranteed, the Superintendent begs to remark that such cases will be very rare, as few, if any, can have escaped the scrutiny of the City Surveyor.

4. There would certainly appear to be an objection to levying the town rate on any land (now held in excess as "Kacha") which may be hereafter discovered, because the guarantee to the